

first gospel solo, "The Harvest is Plentiful," at First Nazareth Baptist Church in Columbia. Recognizing his daughter's precocious ability, her father inspired his only child by taking her to gospel performances by the likes of the Singing Angels and the Gospel Keynotes.

While starring as a basketball player at C.A. Johnson High School, Stone spent much of her spare time nurturing her artistic talents by writing poetry. Upon graduation, she turned down college basketball scholarship offers to pursue her passion and embarked upon a career in the music industry.

Ms. Stone saved money to record her demo at a Columbia studio called PAW. Shortly thereafter, her self-taught keyboard skills along with her naturally melodious singing voice would quickly garner the attention of the music industry. Her professional career took off in the mid-80s when she joined the rap trio Sequence. After the group disbanded, she began collaborations with rap group Mantronix and rock singer Lenny Kravitz. She then formed the neo-soul trio Vertical Hold, who first reached the R&B charts in 1988 with "Summertime." The group's 1993 single, "Seems You're Much Too Busy" reached number 17 on the charts.

Ms. Stone signed a contract with Arista Records in 1997. While with Arista, she recorded her first album, Black Diamond, in 1999. The title of the album's first hit single was "No More Rain (In This Cloud)," was inspired by a phrase her father would use when Stone would ask for money: "There's no more rain in this cloud."

Several movie soundtracks feature Ms. Stone's talent. They include "Disappearing Acts," "Bamboozled" and "Love & Basketball." She released her second album, Mahogany Soul, in 2001. The album made Entertainment Weekly's Top 100 list of albums for that year. Ms. Stone was also a 2003 Grammy Nominee.

Ms. Stone made her "big screen" debut in the movie Hot Chicks. She has recently completed filming of her second movie, The Fighting Temptations starring Cuba Gooding, Jr. She can currently be seen in Coca-Cola and Gap television commercials, and is preparing for her first appearance on Broadway in the musical, Chicago.

Mr. Speaker, I plan to be present for Ms. Stone's induction ceremony on Thursday April 17th, and ask you and my colleagues to join me in commending Angela L. Stone for her achievements in the entertainment industry. Her status and visibility in music and film is worthy of much praise and pride from her family, friends, and all in her native state of South Carolina.

CELEBRATING THE LIFE OF PHIL BURTON

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. STARK. Mr. Speaker, as the Dean of the California Delegation and someone who was honored to serve in Congress with Phil Burton, I wanted to join with my colleagues in celebrating the life of this remarkable man.

When I hear the name Phil Burton what comes to mind is the memory of an elemental

force of nature. The fact that we reflect today on this man of the House twenty years after his death reaffirms this sense. It reminds me of black holes as astronomers describe them. While they can't be seen, they exert an awesome attractive force.

Phil once yelled at me, "If I'm shouting at you, it means I love you!" To be on the receiving end of such tough love was not always pleasant, but it was effective. And, it explains, in part, why Phil was a legislator's legislator.

One of his biographers describes him as "one of the most effective and forceful congressmen ever to pass through [these congressional] halls." She adds that, "His force would be missed by those who shared his views after he was gone." That is very true. But what is also true is that his force is still felt by those of us who were lucky enough to know and serve with him.

I learned much from Phil Burton and continue to use those lessons today.

TRIBUTE TO KAREN ENGLE

HON. HAROLD ROGERS

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. ROGERS of Kentucky. Mr. Speaker, I rise today to pay tribute to a dedicated public servant, all around great Kentuckian, and someone I am proud to call a friend, Karen Engle. As Executive Director of the PRIDE program, Karen has worked tirelessly to improve the lives of people throughout southern and eastern Kentucky. I want to take this opportunity to express my deepest gratitude for her many contributions.

Born and raised in Pike County, Kentucky, Karen has spent much of her life working to make her region a better place. I first had the opportunity to get to know Karen when she joined my congressional staff in 1994. From the very beginning, it was clear that she was bright, motivated, and a natural born leader. For almost five years, she served as a Project Manager and Field Representative in my Pikeville District office. Her knowledge of the region and its people, along with her professionalism and commitment to service, made her a most valuable part of my team.

In 1999, I asked Karen to put her insight and leadership skills to work by taking the helm of the PRIDE program. Under Karen's leadership, this federal, state, and local partnership has made significant strides in cleaning up our region's rivers and streams, helping our counties address sewage and trash problems, and educating our children about the importance of a clean environment. Since the program's creation in 1997, more than 74,500 PRIDE volunteers have worked over 225,000 hours cleaning up 286 streams, 1,294 illegal dumps, and 3,000 roadways. Additionally, PRIDE has eliminated 20,560 straight pipes and failing septic systems that have long polluted our region's waterways. Thanks to Karen's unwavering commitment, the PRIDE program has soared to amazing heights and is going strong. There is no doubt that the people of Kentucky will continue to benefit from her contributions for many years to come.

Mr. Speaker, on behalf of my colleagues and myself, I want to thank my friend Karen Engle for the time, energy, and devotion she

has put into the lives of others. I am especially grateful for her unwavering commitment to the PRIDE program and the people of southern and eastern Kentucky.

TRIBUTE TO AMERICA'S TROOPS

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. SKELTON. Mr. Speaker, let me take this means to bring to your attention a poem that was read at a "Support the Troops Rally" on March 22, 2003, in Jefferson City, Missouri. These words were given to the crowd by Rita Turley of Jefferson City, though they were written by an unknown author. Ms. Turley understands the words of the poem, as she has a son serving in Iraq, in the Infantry Regiment of the 101st Airborne, 3rd Battalion, 2nd Brigade.

Mr. Speaker, I believe that the members of the House should welcome these words of support and dedication.

I am a small and precious child, my mom's been sent to fight.

The only place I'll see her face is in my dreams at night.

She will be gone too many days for my young mind to track.

I may be sad, but I am proud. God, protect her in Iraq.

I am a strong and loving wife, with a husband soon to go.

There are times I'm terrified in a way most never know.

I bite my lip, and force a smile as I watch my husband pack.

My heart may break, but I am proud. God, protect him in Iraq.

I am a caring mother, my son has gone to war.

My mind is filled with worries that I have never known before.

Everyday I try to keep my thoughts from turning black.

I may be scared, but I am proud. God, protect him in Iraq.

I am a Soldier, Serving Proudly, Standing Tall.

I fight for freedom, yours and mine, by answering this call.

I do my job while knowing, the thanks it sometimes lacks.

Say a prayer that I'll come home. . . . God, protect me in Iraq.

HONORING WWLP-TV22

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. NEAL of Massachusetts. Mr. Speaker, I would like to take this opportunity to honor the 50th anniversary of WWLP-TV22, which on March 17, 1953 became the first station to broadcast on the air in Western Massachusetts.

As an NBC affiliate, WWLP is a leader in broadcasting, news, and ratings in Western Massachusetts. In 2003, the station was recognized by the Massachusetts/Rhode Island Associated Press as having the Best TV Newscast, the Best Sportscast, and the Best Public Affairs Program. Also, the station hosts

the longest running high school program in the country, "As Schools Match Wits." WWLP's history of public service programming includes the live broadcast of the Gubernatorial Democratic Debate, which originated in the new, all digital studio, in Chicopee. The corporate owners of WWLP, the LIN Television Corporation, opened the Northeast Operations Center out of the Chicopee office to accommodate five television stations being controlled out of a single, state of the art facility.

WWLP continues to provide quality service to the community through their innovative Skylink program, which utilizes mobile satellite technology to broadcast live from anywhere within driving distance. Additionally, WWLP has a back up generator on Provin Mountain, and a UPS system and back up generator in Chicopee. Therefore, the back up systems will provide uninterrupted service to the viewers even in the event of a power outage at the transmitter or studio location.

As the station celebrates its 50th anniversary, I would like to express my deepest gratitude to their continuous service to the community. WWLP is the only weekday morning news at 5 am, and the only weekend morning newscast in the area. Through the 31 hours of weekly news broadcasting and live Doppler radar updates, WWLP is a leader in news coverage.

SMALL BUSINESS TAX FLEXIBILITY ACT OF 2003

HON. BARBARA CUBIN

OF WYOMING

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mrs. CUBIN. Mr. Speaker, one of the most important decisions for the founder of a business is "choice-of-entity," or the decision to operate as a corporation, partnership, limited liability company (LLC), or other form of business.

The law regarding choice-of-entity has changed enormously in the last 15 years, particularly with the widespread adoption of laws authorizing the creation of the LLC. As a result, many small business owners have more "choice of entity" flexibility than ever before.

First authorized in Wyoming in 1977, LLCs are organized under state law, and are now recognized in all 50 states. In essence, LLCs are allowed corporate treatment for local law purposes and partnership treatment for Federal income tax purpose. LLCs also provide for more than one class of ownership, allowing for increased flexibility to allocate income or losses to different investors. The flexibility and protections of the LLC has led to a rapid expansion in the number of small businesses electing to operate in this manner.

In 1995, the Internal Revenue Service (IRS) adopted the position that general partnerships could be converted into LLCs with little or no tax effects. Unfortunately, as incorporated entities, this does not hold true for small businesses operated as subchapter S corporations (S Corp).

Created in 1958, the S Corp structure allows for no more than 75 shareholders, can issue only one class of stock, and cannot have partnerships or corporations as shareholders. Yet, until the rise of the LLC, the S Corp structure provided, for all practical pur-

poses, the only way that a small business could enjoy the corporate protections of limited liability without being burdened with corporate taxation. Taxed much the same way as partnerships, many older, family-owned, small businesses operate as S corps.

Clearly, the original intent for creating the S Corp structure was the same reasoning that led to the creation of LLCs—to provide a simple and flexible tax category for small and family-owned businesses. However, despite the similarities to LLCs, S Corps are not granted the same conversion flexibility as other partnership-like entities and are instead grouped with larger companies under a cumbersome corporate structure. My bill would modernize the tax treatment of S Corps, allowing them the same choice-of-entity flexibility offered to other small businesses operating as LLCs. This is a common sense change that is overdue.

TRIBUTE TO COLONEL WALTER L. WATSON

HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. CLYBURN. Mr. Speaker I rise today to pay tribute to a native South Carolinian and an outstanding member of our community, Colonel Walter L. Watson, Jr. For his more than 25 years of service to our country and to the field of Aerospace Science, the Columbia Housing Authority will induct Colonel Watson into its Wall of Fame on April 17, 2003.

A native of Columbia, Colonel Watson attended public schools in Richland County School District One. Upon graduation from C.A. Johnson High School in 1967, Watson enrolled at Howard University where he would earn a Bachelor of Science Degree in Mechanical Engineering in 1971. In addition, he earned a commission through Reserve Officers Training Corps and entered the Air Force as an avionics maintenance officer.

In 1973, Colonel Watson was selected for aviation training, beginning a career that would take him around the globe. His many assignments included flight instructor, flight commander in tactical fighter and strategic reconnaissance squadrons flying F-4C/D/E, F111 D and SR-71 aircraft. Colonel Watson was the first and only African American to qualify as a crewmember of the SR-71, a super secret aircraft that set altitude and speed records that still stand today.

Holding a Masters Degree in Human Resource Management from Chapman College, Colonel Watson is also a graduate of Squadron Officer School, Air Command and Staff College, and Air War College. His military decorations include the Legion of Merit, Meritorious Service Medal with two oak leaf clusters, the Air Medal with four oak leaf clusters, Air Force Commendation Medal, Armed Forces Expeditionary Medal with two oak leaf clusters, and the Humanitarian Service Medal with one oak leaf cluster.

Colonel Watson's steadfast commitment to educating our youth is evidenced by his current position as the Senior Aerospace Science Instructor for the C.A. Johnson High School Air Force Junior ROTC (AFJROTC) unit. Under his tutelage, the unit has experienced

an increase of more than 8000 percent in funds for unit operations. Computer and technology assets have also increased by more than 700 percent.

Colonel Watson was recently selected as an Outstanding Senior Aerospace Science Instructor during the 1997-98 and 2001-02 school years. He was also chosen as C.A. Johnson High School's Teacher of the Year in 1998-99.

Mr. Speaker, I plan to be on hand for Mr. Watson's induction and ask you and my colleagues to join me in recognition of Colonel Watson's lifetime of high achievement. I congratulate him on his induction, and wish good luck and Godspeed to him and his family.

CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 2004

SPEECH OF

HON. MICHAEL N. CASTLE

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 10, 2003

The House in Committee of the Whole House on the State of the Union had under consideration the bill Concurrent resolution (H. Con. Res. 95) establishing the congressional budget for the United States Government for fiscal year 2004 and setting forth appropriate budgetary levels for fiscal years 2003 and 2005 through 2013:

Mr. CASTLE. Mr. Chairman, I must oppose the conference report on the Fiscal Year 2004 Budget Resolution. I am saddened that I must oppose the conference report, because I believe passage of a budget resolution is very important. A budget resolution is essential to allow the House and Senate set the overall limits for spending and taxes that guide all other legislation for the rest of the year. This final conference report is an improvement over the House budget resolution, but still falls short of a balanced plan for fiscal responsibility at a time when we are facing the tremendous challenges of international terrorism, war and reconstruction in Iraq, domestic needs here at home and the return of large federal budget deficits which could hinder future economic growth.

This conference report is an improvement over the House budget resolution because it provides for limited but fair funding for key programs like education, Medicaid, Medicare, and veterans, while meeting the essential needs of national defense and homeland security. I am pleased that the budget negotiators listened to those of us who said that the reductions in the original House budget resolution were not sustainable and restored funding for key areas like education, health care and veterans. I appreciate Chairman NUSSLE's responsiveness to these concerns. The spending limits for domestic discretionary programs will be tight, but probably manageable at a time when spending must be restrained.

However, this resolution does not apply the same restraint to tax cuts. It calls for a total of \$1.2 trillion in tax cuts over the next ten years, and more important, it sets up an expedited process to assure passage of up to \$550 billion in tax cuts. It is simply not sound policy to go forward with tax cuts of this size at a